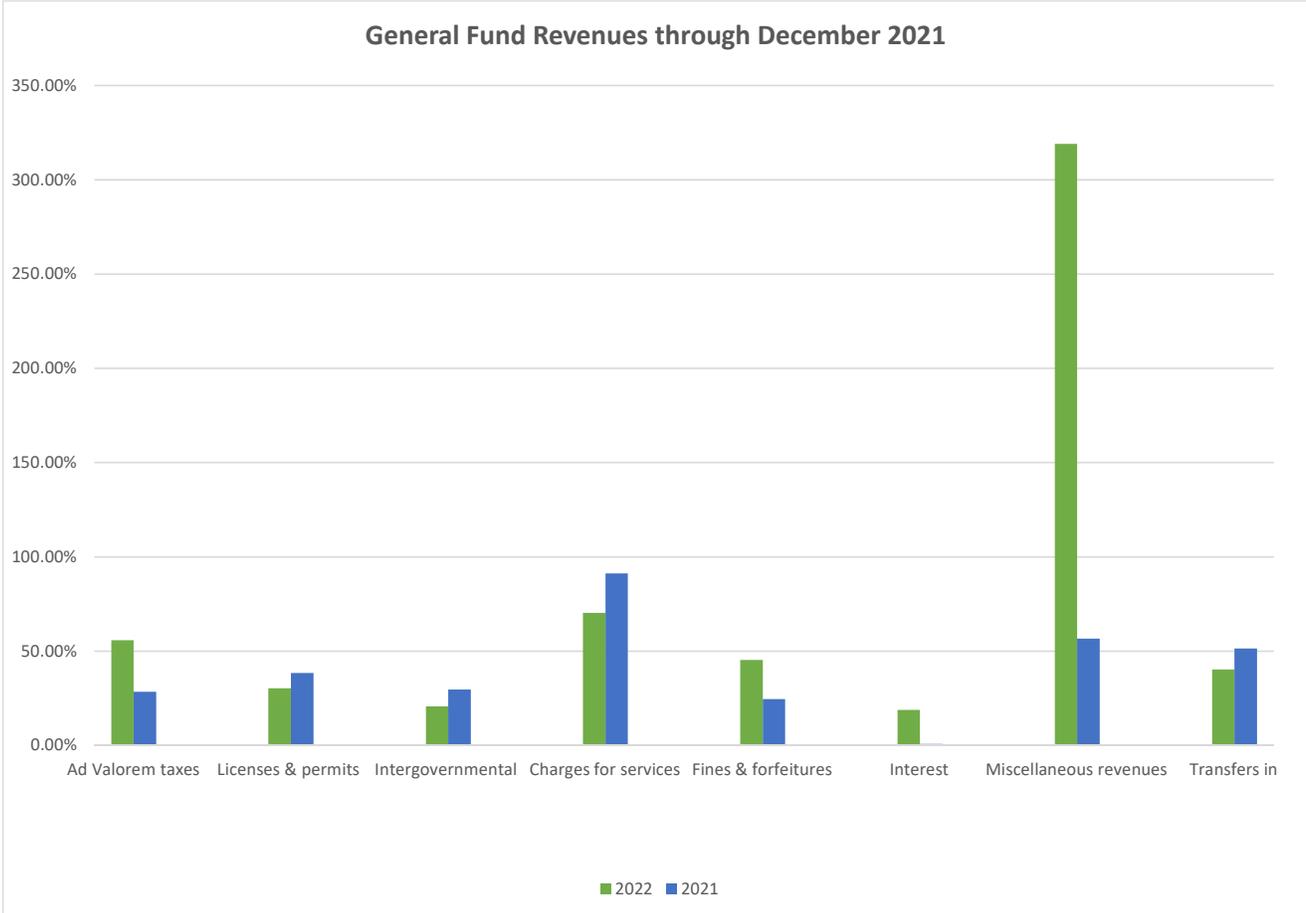


**Executive Summary of Revenues and Expenditures**  
Through December 31, 2021

|                                    | <u>General Fund Revenues</u> |             |
|------------------------------------|------------------------------|-------------|
| Budget FY 2022:                    | \$                           | 132,662,999 |
| Revenue Collected to Date:         | \$                           | 71,858,978  |
| Revenue Remaining to be Collected: | \$                           | 60,804,021  |

|                                    |        |
|------------------------------------|--------|
| Percent of Total Budget Collected: | 54.17% |
| Percent of Year Completed:         | 50.00% |



| Function               | Budget         | To Date       | % Received | % Year Completed |
|------------------------|----------------|---------------|------------|------------------|
| Ad Valorem taxes       | \$ 100,823,197 | \$ 56,341,150 | 55.88%     | 50.00%           |
| Licenses & permits     | \$ 4,013,750   | \$ 1,221,200  | 30.43%     | 50.00%           |
| Intergovernmental      | \$ 10,108,473  | \$ 2,093,367  | 20.71%     | 50.00%           |
| Charges for services   | \$ 14,135,800  | \$ 9,951,568  | 70.40%     | 50.00%           |
| Fines and forfeitures  | \$ 692,100     | \$ 314,361    | 45.42%     | 50.00%           |
| Interest               | \$ 175,700     | \$ 33,122     | 18.85%     | 50.00%           |
| Miscellaneous revenues | \$ 290,900     | \$ 928,250    | 319.10%    | 50.00%           |
| Transfers in           | \$ 2,423,079   | \$ 975,960    | 40.28%     | 50.00%           |

**For revenues with variances over 5% of the year completed, a brief explanation is provided below:**

Ad Valorem taxes - continuing to follow expectations.

Licenses & permits - are currently lagging, they should correct by year end.

Intergovernmental - Beaufort County has not received the second quarterly payment for the State Aid to Subdivisions. SCDOR is behind due to census.

Charges for services - Register of Deeds continues to have a record year.

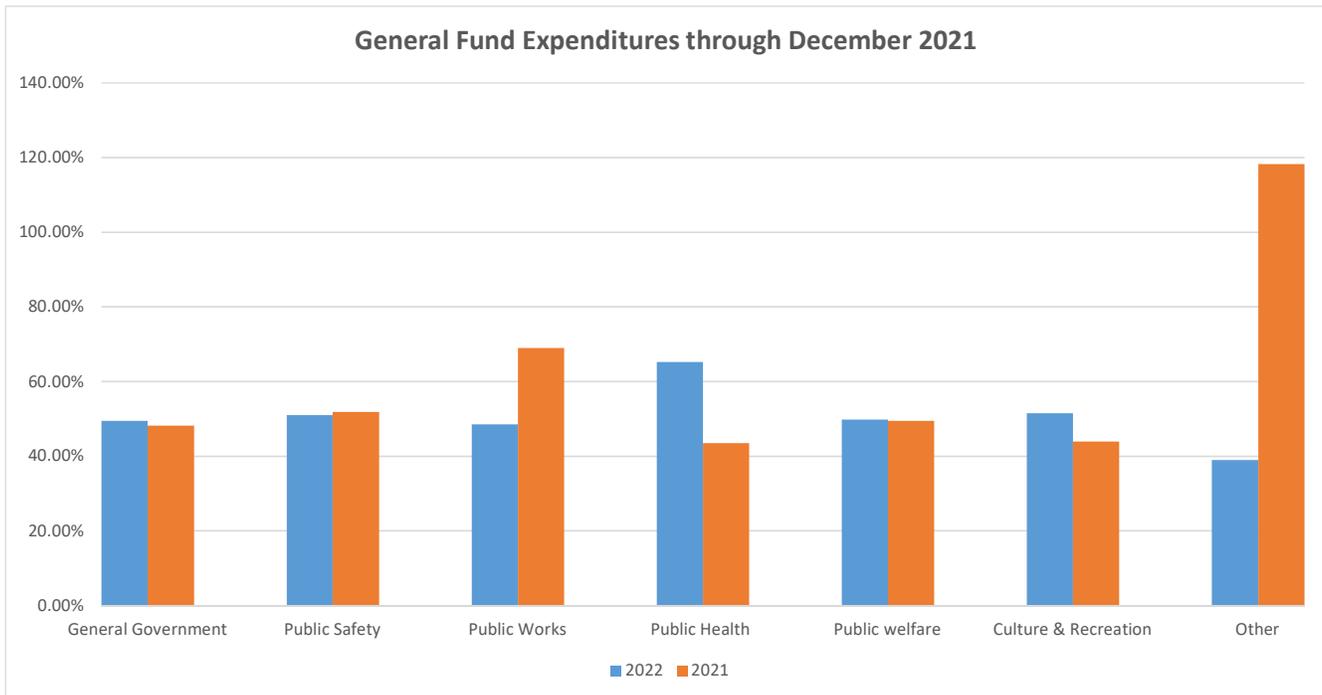
Interest - rates are still low and lagging compared to budget.

Miscellaneous revenues - increase due to sale of DSN building \$737k.

Transfers in- two quarters of transfers in have been recorded, slightly less than expected.

**Executive Summary of Revenues and Expenditures**  
Through December 31, 2021

|                                      | <u>General Fund Expenditures</u> |             |
|--------------------------------------|----------------------------------|-------------|
| Budget FY 2022:                      | \$                               | 132,402,978 |
| Budget carryover from FY 2021:       | \$                               | 3,020,000   |
| Amendments and transfers:            | \$                               | 67,572      |
| Total revised budget FY 2022:        | \$                               | 135,490,550 |
| <br>                                 |                                  |             |
| Actual Expenditures to Date:         | \$                               | 60,646,031  |
| Encumbrances:                        | \$                               | 7,831,599   |
| Total Expensed & Encumbered to Date: | \$                               | 68,477,630  |
| Remaining budget FY 2022             | \$                               | 67,012,920  |
| <br>                                 |                                  |             |
| Percent of Total Budget Expended:    |                                  | 50.54%      |
| Percent of Year Completed:           |                                  | 50.00%      |

**Expense Analysis**

| Function             | Budget        | To Date       | % Received | % Year Completed |
|----------------------|---------------|---------------|------------|------------------|
| General Government   | \$ 53,666,390 | \$ 26,560,178 | 49.49%     | 50.00%           |
| Public Safety        | \$ 51,198,398 | \$ 26,117,417 | 51.01%     | 50.00%           |
| Public Works         | \$ 11,682,200 | \$ 5,670,966  | 48.54%     | 50.00%           |
| Public Health        | \$ 3,465,217  | \$ 2,261,504  | 65.26%     | 50.00%           |
| Public Welfare       | \$ 633,849    | \$ 315,895    | 49.84%     | 50.00%           |
| Culture & Recreation | \$ 14,649,988 | \$ 7,549,310  | 51.53%     | 50.00%           |
| Other                | \$ 426,388    | \$ 166,371    | 39.02%     | 50.00%           |

**For expenditures with variances over 5% of the year completed, a brief explanation is provided below:**

Public Health - Paid three quarters of indigent health to Beaufort Memorial and Beaufort Jasper Comp Health at 12/30/2021.

Other - Spending on Economic Development by Beaufort County Economic Development Corporation.

**Beaufort County**  
 Detail of Revenues - General Fund  
 For the Period July 1, 2021 - December 31, 2021

|  | Approved<br>Budget<br>6/30/2022 | Revised<br>Budget<br>6/30/2022 | Actual<br>Spent &<br>Encumbered<br>12/31/2021 | Variances           |
|--|---------------------------------|--------------------------------|---|---------------------|
| <b>Ad Valorem taxes</b>                |                                 |                                |   |                     |
| Current taxes                          | \$ 89,878,716                   | \$ 89,878,716                  | \$ 52,246,386                                 | \$ (37,632,330)     |
| Delinquent taxes                       | 1,388,317                       | 1,388,317                      | 358,167                                       | (1,030,150)         |
| Automobile taxes                       | 8,356,164                       | 8,356,164                      | 3,573,897                                     | (4,782,267)         |
| 3% & 7% penalties on tax               | 450,000                         | 450,000                        | 47,213  | (402,787)           |
| 5% penalties on tax                    | 750,000                         | 750,000                        | 115,487                                       | (634,513)           |
| Total Ad Valorem taxes                 | <u>100,823,197</u>              | <u>100,823,197</u>             | <u>56,341,150</u>                             | <u>(44,482,047)</u> |
| <b>Licenses &amp; permits</b>          |                                 |                                |   |                     |
| Building permits                       | 1,310,650                       | 1,310,650                      | 736,959                                       | (573,691)           |
| Electricians' licenses                 | 3,000                           | 3,000                          | -   | (3,000)             |
| Mobile home permits                    | 15,000                          | 15,000                         | 10,755  | (4,245)             |
| Marriage licenses                      | 60,000                          | 60,000                         | 35,355  | (24,645)            |
| Cable television franchises            | 434,300                         | 434,300                        | 19,396  | (414,904)           |
| Business license                       | 2,100,000                       | 2,100,000                      | 415,135                                       | (1,684,865)         |
| Alcohol beverage license               | 90,800                          | 90,800                         | 3,600   | (87,200)            |
| Total licenses and permits             | <u>4,013,750</u>                | <u>4,013,750</u>               | <u>1,221,200</u>                              | <u>(2,792,550)</u>  |
| <b>Intergovernmental</b>               |                                 |                                |   |                     |
| State aid to subdivisions              | 7,269,783                       | 7,269,783                      | 1,892,029                                     | (5,377,754)         |
| Homestead exemption                    | 2,150,000                       | 2,150,000                      | -   | (2,150,000)         |
| Merchants inventory tax                | 186,310                         | 186,310                        | 46,577  | (139,733)           |
| Manufacturer tax exempt program        | 23,200                          | 23,200                         | -   | (23,200)            |
| Motor carrier payments                 | 215,000                         | 215,000                        | 68,851  | (146,149)           |
| Payments in lieu of taxes              | 210,000                         | 210,000                        | 57,531  | (152,469)           |
| Payments in lieu of taxes - federal    | 17,000                          | 17,000                         | -   | (17,000)            |
| Local assessment fee UBER              | 8,500                           | 8,500                          | 2,466   | (6,034)             |
| Veteran's Officer stipend              | 5,480                           | 5,480                          | 1,404   | (4,076)             |
| Voter regulation and election stipends | 11,000                          | 11,000                         | 6,375   | (4,625)             |
| Salary supplements for state           | 7,200                           | 7,200                          | 1,970   | (5,230)             |
| Poll                                   | 5,000                           | 5,000                          | -   | (5,000)             |
| FEMA grant                             | -                               | -                              | 16,164  | 16,164              |
| Total intergovernmental                | <u>10,108,473</u>               | <u>10,108,473</u>              | <u>2,093,367</u>                              | <u>(8,015,106)</u>  |
| <b>Charges for services</b>            |                                 |                                |   |                     |
| Register of Deeds                      | 8,457,900                       | 8,457,900                      | 7,321,853                                     | (1,136,047)         |
| Sheriff's fees                         | 43,900                          | 43,900                         | 18,249  | (25,651)            |
| Probate fees                           | 595,100                         | 595,100                        | 339,618                                       | (255,482)           |
| Solicitor fees                         | 1,600                           | 1,600                          | -   | (1,600)             |
| Magistrate fees                        | 142,000                         | 142,000                        | 58,971  | (83,029)            |
| Clerk of Court fees                    | 115,000                         | 115,000                        | 47,751  | (67,249)            |
| Family Court fees                      | 274,000                         | 274,000                        | 133,505                                       | (140,495)           |
| Master in Equity fees                  | 291,000                         | 291,000                        | 42,178  | (248,822)           |
| Treasurer fees                         | 28,600                          | 28,600                         | 10,300  | (18,300)            |
| Emergency Medical Service Fees         | 3,362,500                       | 3,362,500                      | 1,673,817                                     | (1,688,683)         |
| DSO fees                               | 95,500                          | 95,500                         | 34,629  | (60,871)            |
| Animal Shelter fees                    | 5,000                           | 5,000                          | 3,540   | (1,460)             |
| Library copy fees                      | 2,000                           | 2,000                          | 935   | (1,065)             |
| Other fees                             | 7,500                           | 7,500                          | 4,636   | (2,864)             |

**Beaufort County**  
 Detail of Revenues - General Fund  
 For the Period July 1, 2021 - December 31, 2021

|                                       | Approved<br>Budget<br>6/30/2022 | Revised<br>Budget<br>6/30/2022 | Actual<br>Spent &<br>Encumbered<br>12/31/2021 | Variances                     |
|---------------------------------------|---------------------------------|--------------------------------|---|-------------------------------|
| Charges for services - (Continued)    |                                 |                                |   |                               |
| Video Production                      | 36,800                          | 36,800                         | 58,860  | 22,060                        |
| Telephone services others             | 14,500                          | 14,500                         | 281   | (14,219)                      |
| Detention Center Daywatch             | 3,300                           | 3,300                          | -   | (3,300)                       |
| Hilton Head Island holding facilities | 34,800                          | 34,800                         | -   | (34,800)                      |
| Payroll services to Fire Departments  | 13,800                          | 13,800                         | 6,748   | (7,052)                       |
| Credit card convenience fees          | 163,700                         | 163,700                        | 5,182   | (158,518)                     |
| Parks and recreation fees             | 447,300                         | 447,300                        | 185,112                                       | (262,188)                     |
| Project income                        | -                               | -                              | 5,403   | 5,403                         |
| Total charges for services            | <u>14,135,800</u>               | <u>14,135,800</u>              | <u>9,951,568</u>                              | <u>(4,184,232)</u>            |
| Fines and forfeitures                 |                                 |                                |   |                               |
| General Sessions fines                | 11,500                          | 11,500                         | 5,645   | (5,855)                       |
| Bonds escrement                       | 15,000                          | 15,000                         | 974   | (14,026)                      |
| Magistrate fines                      | 537,600                         | 537,600                        | 222,454                                       | (315,146)                     |
| Other fines                           | 15,000                          | 15,000                         | -   | (15,000)                      |
| Library fines                         | 25,000                          | 25,000                         | 16,673  | (8,327)                       |
| Forfeiture                            | 3,000                           | 3,000                          | -   | (3,000)                       |
| Late penalties - Business Services    | 85,000                          | 85,000                         | 68,615  | (16,385)                      |
| Total fines and forfeitures           | <u>692,100</u>                  | <u>692,100</u>                 | <u>314,361</u>                                | <u>(377,739)</u>              |
| Interest                              | <u>175,700</u>                  | <u>175,700</u>                 | <u>33,122</u>                                 | <u>(142,578)</u>              |
| Miscellaneous revenues                |                                 |                                |   |                               |
| Miscellaneous revenues                | 52,200                          | 52,200                         | 4,287   | (47,913)                      |
| Rental of property to others          | 75,800                          | 75,800                         | 21,968  | (53,832)                      |
| Sale of County property               | 162,900                         | 162,900                        | 901,995                                       | 739,095                       |
| Total miscellaneous revenues          | <u>290,900</u>                  | <u>290,900</u>                 | <u>928,250</u>                                | <u>637,350</u>                |
| Transfers in                          |                                 |                                |   |                               |
| Transfers in other funds              | <u>2,423,079</u>                | <u>2,423,079</u>               | <u>975,960</u>                                | <u>(1,447,119)</u>            |
| Total transfers in                    | <u>2,423,079</u>                | <u>2,423,079</u>               | <u>975,960</u>                                | <u>(1,447,119)</u>            |
| <b>Total revenues General Fund</b>    | <u><u>\$ 132,662,999</u></u>    | <u><u>\$ 132,662,999</u></u>   | <u><u>\$ 71,858,978</u></u>                   | <u><u>\$ (60,804,021)</u></u> |

**Beaufort County**  
 Detail of Expenditures - General Fund  
 For the Period July 1, 2021 - December 31, 2021

|   | Approved<br>Budget<br>6/30/2022 | Revised<br>Budget<br>6/30/2022 | Actual<br>Spent &<br>Encumbered<br>12/31/2021 | Variances         |
|---|---------------------------------|--------------------------------|---|-------------------|
| <b>General Government</b>                     |                                 |                                |   |                   |
| Magistrate's Court                            | \$ 2,281,963                    | \$ 2,281,963                   | \$ 1,082,724                                  | \$ 1,199,239      |
| Clerk of Court and Family Court               | 1,610,387                       | 1,751,971                      | 708,392                                       | 1,043,579         |
| Treasurer                                     | 2,276,591                       | 2,277,591                      | 1,075,686                                     | 1,201,905         |
| Solicitor                                     | 1,887,500                       | 1,887,500                      | 1,415,625                                     | 471,875           |
| Probate Court                                 | 944,724                         | 944,724                        | 436,236                                       | 508,488           |
| County Council                                | 977,085                         | 1,102,085                      | 486,163                                       | 615,922           |
| Auditor                                       | 1,136,470                       | 1,136,470                      | 527,570                                       | 608,900           |
| Coroner                                       | 794,875                         | 794,875                        | 438,556                                       | 356,319           |
| Master in Equity                              | 426,427                         | 426,427                        | 175,254                                       | 251,173           |
| Legislative Delegation                        | 68,789                          | 68,789                         | 24,005  | 44,784            |
| County Administrator                          | 1,940,950                       | 2,027,623                      | 923,679                                       | 1,103,944         |
| Communications & accountability               | 303,609                         | 303,609                        | 122,547                                       | 181,062           |
| Broadcast services                            | 398,429                         | 398,429                        | 177,283                                       | 221,146           |
| County Attorney                               | 860,112                         | 912,060                        | 494,417                                       | 417,643           |
| Finance                                       | 1,361,024                       | 1,374,524                      | 506,929                                       | 867,595           |
| Risk management                               | 4,885,446                       | 4,903,446                      | 2,153,321                                     | 2,750,125         |
| Purchasing                                    | 208,686                         | 237,903                        | 92,717  | 145,186           |
| Assessor                                      | 2,132,180                       | 2,132,180                      | 922,722                                       | 1,209,458         |
| Register of deeds                             | 528,477                         | 539,595                        | 206,066                                       | 333,529           |
| Community planning and development            | 996,984                         | 1,022,286                      | 490,212                                       | 532,074           |
| Business license                              | 387,329                         | 387,329                        | 162,647                                       | 224,682           |
| Voter registration and elections              | 935,486                         | 935,486                        | 565,052                                       | 370,434           |
| Management & Geographical information systems | 5,839,546                       | 5,817,885                      | 3,773,526                                     | 2,044,359         |
| Records Management                            | 669,218                         | 669,218                        | 239,353                                       | 429,865           |
| Employee services                             | 828,664                         | 828,664                        | 368,254                                       | 460,410           |
| Nondepartmental                               | 18,616,955                      | 18,503,758                     | 8,991,242                                     | 9,512,516         |
| Total General Government                      | <u>53,297,906</u>               | <u>53,666,390</u>              | <u>26,560,178</u>                             | <u>27,106,212</u> |
| <b>Public Safety</b>                          |                                 |                                |   |                   |
| Sheriff's office                              | 27,947,144                      | 29,351,011                     | 15,278,346                                    | 14,072,665        |
| Emergency Management - COVID-19 Supplies      | -                               | -                              | 66,980  | (66,980)          |
| EMS Emergency Medical Service                 | 10,373,104                      | 10,996,151                     | 5,374,468                                     | 5,621,683         |
| Traffic and transportation engineering        | 817,597                         | 820,464                        | 223,579                                       | 596,885           |
| Detention Center                              | 7,278,666                       | 7,249,449                      | 3,785,878                                     | 3,463,571         |
| Building and codes enforcement                | 1,368,572                       | 1,369,352                      | 470,145                                       | 899,207           |
| Animal services                               | 1,287,016                       | 1,411,971                      | 918,021                                       | 493,950           |
| Total Public Safety                           | <u>49,072,099</u>               | <u>51,198,398</u>              | <u>26,117,417</u>                             | <u>25,080,981</u> |
| <b>Public Works</b>                           |                                 |                                |   |                   |
| Public works general support                  | 4,808,699                       | 4,841,536                      | 2,427,686                                     | 2,413,850         |
| Engineering                                   | 499,816                         | 502,816                        | 245,471                                       | 257,345           |
| Facilities maintenance                        | 5,969,922                       | 6,302,437                      | 2,995,654                                     | 3,306,783         |
| Solid waste & recycling - carryover           | -                               | 35,411                         | 2,155   | 33,256            |
| Total Public Works                            | <u>11,278,437</u>               | <u>11,682,200</u>              | <u>5,670,966</u>                              | <u>6,011,234</u>  |
| <b>Public Health</b>                          |                                 |                                |   |                   |
| Mosquito control                              | 1,662,599                       | 1,678,667                      | 921,591                                       | 757,076           |
| Medical indigent act contributions            | 1,786,550                       | 1,786,550                      | 1,339,913                                     | 446,637           |
| Total Public Health                           | <u>3,449,149</u>                | <u>3,465,217</u>               | <u>2,261,504</u>                              | <u>1,203,713</u>  |

**Beaufort County**  
 Detail of Expenditures - General Fund  
 For the Period July 1, 2021 - December 31, 2021

|                                 | Approved<br>Budget<br>6/30/2022 | Revised<br>Budget<br>6/30/2022 | Actual<br>Spent &<br>Encumbered<br>12/31/2021 | Variances            |
|---------------------------------|---------------------------------|--------------------------------|---|----------------------|
| Public Welfare Services         |                                 |                                |   |                      |
| Veteran's affairs office        | 181,182                         | 181,182                        | 99,395  | 81,787               |
| Human services alliance         | 398,000                         | 398,000                        | 216,500                                       | 181,500              |
| Human and social services       | 54,667                          | 54,667                         | -   | 54,667               |
| Total Public Welfare Services   | <u>633,849</u>                  | <u>633,849</u>                 | <u>315,895</u>                                | <u>317,954</u>       |
| Cultural and Recreational       |                                 |                                |   |                      |
| Parks and leisure services      | 5,190,351                       | 5,595,189                      | 2,030,791                                     | 3,564,398            |
| Libraries                       | 4,151,343                       | 4,151,343                      | 1,840,927                                     | 2,310,416            |
| Education allocation            | 4,903,456                       | 4,903,456                      | 3,677,592                                     | 1,225,864            |
| Total Cultural and Recreational | <u>14,245,150</u>               | <u>14,649,988</u>              | <u>7,549,310</u>                              | <u>7,100,678</u>     |
| Other - Economic Development    | <u>426,388</u>                  | <u>426,388</u>                 | <u>166,371</u>                                | <u>260,017</u>       |
| Total Expenditures General Fund | <u>\$ 132,402,978</u>           | <u>\$ 135,722,430</u>          | <u>\$ 68,676,254</u>                          | <u>\$ 67,046,176</u> |

**BEAUFORT COUNTY, SOUTH CAROLINA**  
**Rural and Critical Lands Program - Unrestricted Fund**  
 Period July 1 - December 31, 2021 Preliminary and Unaudited

|  | <i>December</i> |
|--|-----------------|
|  | <b>2021</b>     |
| <b>Revenues</b>                          |                 |
| Interest                                 | \$ 11,400       |
| Total Revenues                           | 11,400          |
| <br><b>Expenditures</b>                  |                 |
| Professional Services <sup>1</sup>       | 141,400         |
| Land Conservation Easement - Henry Farms | 328,253         |
| Land Conservation Easement - Dale PDR    | 2,963,790       |
| Land Acquisition - Bermuda Bluff         | 865,541         |
| Fort Fremont                             | 62,511          |
| Total Expenditures                       | 4,361,495       |
| Change in Fund Balance                   | (4,350,095)     |
| Fund Balance, beginning                  | 19,798,082      |
| Fund Balance, ending                     | \$ 15,447,987   |
| <br><b><u>Encumbered:</u></b>            |                 |
| <i>Professional Services</i>             | 44,500          |
| <i>Fort Fremont</i>                      | 71,056          |
| <i>Encumbrances, outstanding</i>         | 115,556         |
| Unobligated Fund Balance                 | \$ 15,332,431   |

Note 1: Professional Expenditures include consulting services provided by the Beaufort County Open Land Trust and various legal and appraisal related expenditures for the associated land acquisitions.